

**BOARD NOTICE 920 OF 2026**



**INVITATION TO COMMENT ON IPSASB EXPOSURE DRAFTS ISSUED BY THE ACCOUNTING STANDARDS BOARD**

**Issued: 22 May 2026**

The Accounting Standards Board (the Board) invites comment on the following Exposure Drafts (EDs) of the International Public Sector Accounting Standards Board (IPSASB), that it issued concurrently:

- ED 218 on *Improvements to IPSAS Accounting Standards – Volume 10* – **17 June 2026**
- ED 219 on *Definition of an Operation and Recognition of Acquired Liabilities and Contingent Assets (Amendments to IPSAS 40)* – **17 June 2026**
- ED 220 on *Proposed IPSAS Practice Statement, Making Materiality Judgments* – **14 August 2026**
- ED 221 on *Consultation Paper, Presentation of Financial Statements* – **31 August 2026**

Comment received on these EDs will be used by the Board in formulating a response to the IPSASB. Responses to the EDs should be received by the comment deadlines, as indicated above.

*Copies of the documents*

The documents are available electronically on the Board's website – <http://www.asb.co.za>, or can be obtained by contacting the Board's offices on 011 697 0660 (telephone), or [info@asb.co.za](mailto:info@asb.co.za) (email).

Comment can be emailed to [info@asb.co.za](mailto:info@asb.co.za).

We look forward to receiving your responses.